

Manager
Securities Operations

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New York, NY 10005

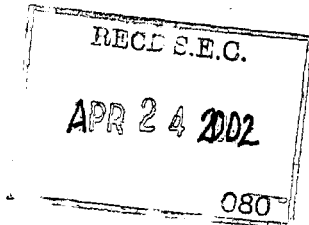
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April 24, 2002

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Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Structured Obligations Corporation, 1,000,000 Corporate Obligation Backed Listed Trust Securities (COBALTS) Trust Series Sprint Capital Certificates, 2002-1, with a principal amount of \$25,000,000 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 24, 2002. Tentative listing date - April 26, 2002.

Sincerely,

Paras Mehta